

COUNTY OF CENTRE
ORDINANCE NO. 1 OF 2002

HOTEL ROOM TAX

WHEREAS, Ordinance No. 2 of 1997, enacted the adoption of a room tax to be used for the purpose of county-wide travel and tourism promotion in accordance with Act 18 of 1997, provisions of which are hereby incorporated by reference; and

WHEREAS, Ordinance No. 2 of 1997 was amended by Ordinance No. 2 of 2000 and;

WHEREAS, Ordinance No. 2 of 2000 is hereby amended in accordance with Act 142 of 2000, Sections 1770.2 and 1770.6, and shall be known as Ordinance No. 1 of 2002. The amendments are:

SECTION 2. DEFINITIONS

- (3a) "Bed and breakfast" or "homestead." A public accommodation consisting of a private residence, which contains ten or fewer bedrooms, used for providing overnight accommodations to the public and in which breakfast is the only meal served and is included in the charge for the room.

Any reference within Ordinance No. 2 of 1997, to hotel/inn shall include "bed and breakfast" or "homestead" and is further defined in SECTION 2. DEFINITIONS (3).

SECTION 3. IMPOSITION, RATE AND PURPOSE OF TAX

- (1) There is hereby imposed a tax on the consideration received by each operator of the hotel/inn within the County from each transaction of renting a room or rooms to accommodate transients.
- (a) Effective July 1, 2002 a two and one-half percent (2 ½%) tax is imposed.

SECTION 7. ADMINISTRATIVE FEE

- (1) An administrative fee shall be retained by the County for the purpose of recouping administrative costs. The rate set shall be the lesser of either two percent (2%) of total collections or forty thousand dollars (\$40,000), which amount shall be adjusted biannually, beginning two years after the date of enactment, by the percentage growth in the Consumer Price Index for All Urban Consumers as determined by the United States Department of Labor.

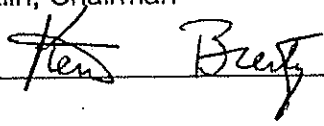
(continued)

SECTION 9. EFFECTIVE DATE

This Ordinance shall be effective the 1st day of July 2002 and shall remain in effect until the expiration of the appropriate enabling legislation, amendment thereof, or action by the Centre County Board of Commissioners.

CENTRE COUNTY BOARD OF COMMISSIONERS

H. Scott Conklin, Chairman



Keith Bierly



Connie E. Lucas

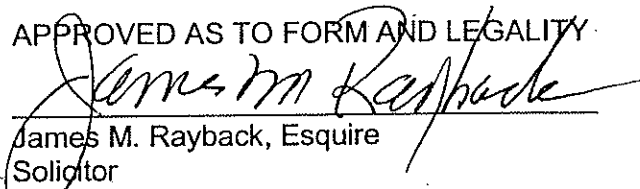
The above is a true and correct copy of the proposed ordinance as advertised for adoption on February 12, 2002.

ATTEST:



Jon W. Eich, Director
Administrative Services

APPROVED AS TO FORM AND LEGALITY



James M. Rayback, Esquire
Solicitor

Date: 2-12-2002